



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 29, 2011

Via E-Mail

Mr. John Mitola, President  
Juhl Wind, Inc.  
996 190th Avenue  
Woodstock, Minnesota 56186

**Re: Juhl Wind, Inc.**  
**December 31, 2010 Form 10-K filed March 31, 2011**  
**June 30, 2011 Form 10-Q filed August 15, 2011**  
**File No. 0-54080**

Dear Mr. Mitola:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief